

EXHIBIT 10

Reconciliation and Tracing Results - Fairfield Pagma Account

									BLMIS Bank Account Data					Tracing Results - per BLMIS Bank Records				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Transaction Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder ^[3]	
492911	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	3/1/1993	158,118	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
509101	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	3/10/1993	50,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
482181	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	4/14/1993	76,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
488644	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	5/24/1993	12,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
432906	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	1/12/1994	(43,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable						n/a - prior to Two Year Period		
498350	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	3/31/1994	35,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
425906	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	4/19/1994	45,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
464862	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	5/2/1994	80,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
440652	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	12/21/1994	(50,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable						n/a - prior to Two Year Period		
441654	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	4/19/1995	65,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
455478	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	5/15/1995	82,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
264116	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	12/14/1995	(90,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable						n/a - prior to Two Year Period		
179184	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	4/15/1996	93,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
285876	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	5/8/1996	76,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
194357	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	7/12/1996	(20,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable						n/a - prior to Two Year Period		
61365	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	9/13/1996	(28,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable						n/a - prior to Two Year Period		
179070	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	12/27/1996	(110,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable						n/a - prior to Two Year Period		
280582	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	5/6/1997	100,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
13989	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	8/28/1997	(20,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable						n/a - prior to Two Year Period		
298184	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	12/17/1997	(110,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable						n/a - prior to Two Year Period		
45168	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	2/2/1998	30,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable						n/a - deposit		
289336	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	1/16/2001	600,000	CA	CHECK	Deposit	Check	Yes	703 Account			9763	5286	n/a - deposit			
260791	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	1/15/2002	300,000	CA	CHECK	Deposit	Check	Yes	703 Account	745	JPMSAI0001667 JPMSAI0001680	15006	7676	n/a - deposit			
216403	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	2/12/2002	300,000	CA	CHECK	Deposit	Check	Yes	703 Account	751	JPMSAI0001929 JPMSAI0001937	15397	7915	n/a - deposit			
57568	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	2/20/2003	400,000	CA	CHECK	Deposit	Check	Yes	703 Account		JPMSAI0003540	21173	10283	n/a - deposit			

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266151	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	6/25/2004	(300,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	154933	JPMSAF0024381 MADWAA00339675-76			n/a - prior to Two Year Period		
232975	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	4/6/2005	(200,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	163561	JPMSAF0033943 MADWAA00163048-49			n/a - prior to Two Year Period		
296842	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	6/8/2005	(325,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164708	JPMSAF0035198 MADWAA00160882-83			n/a - prior to Two Year Period		
261396	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	7/19/2005	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	166379	JPMSAF0036907 MADWAA00157815-16			n/a - prior to Two Year Period		
262379	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	8/17/2005	(125,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	166833	JPMSAF0037384 MADWAA00155649-50			n/a - prior to Two Year Period		
228515	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	12/13/2005	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169774	JPMSAF0040555 MADWAA00364580-81			n/a - prior to Two Year Period		
60909	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	2/9/2006	(350,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	171975	JPMSAF0042992 MADWAA00363467-68			n/a - prior to Two Year Period		
169311	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	3/28/2006	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	172738	JPMSAF0043830 MADWAA00375931-32			n/a - prior to Two Year Period		
117238	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	4/25/2006	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	174390	JPMSAF0045669 MADWAA00367468-69			n/a - prior to Two Year Period		
114853	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	9/7/2006	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177623	JPMSAF0048880 MADWAA00209318-19			n/a - prior to Two Year Period		
253761	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	11/21/2006	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	179830	JPMSAF0051149 MADWAA00213554-55			n/a - prior to Two Year Period		
152647	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	3/9/2007	(750,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	183007	JPMSAF0054354 MADWAA00203780-81			Citibank, NA	xxxx3743	Fairfield Pagma Assoc , L P
293042	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	5/18/2007	(150,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185505	JPMSAF0056751 MADWAA00278820-21			Citibank, NA	xxxx3743	Fairfield Pagma Assoc , L P
312718	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	6/14/2007	(200,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	186091	JPMSAF0057300 MADWAA00277428-29			Citibank, NA	xxxx3743	Fairfield Pagma Assoc , L P
34251	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	2/19/2008	350,000	CA	CHECK	Deposit	Check	Yes	703 Account	1160	JPMSAI0012622 JPMSAI0012628	46580	18829	n/a - deposit		
294292	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	5/30/2008	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196754	JPMSAF0067582 MADWAA00295536-37			Citibank, NA	xxxx3743	Fairfield Pagma Assoc , L P
249764	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	6/2/2008	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196807	JPMSAF0067638 MADWAA00295632-33			Citibank, NA	xxxx3743	Fairfield Pagma Assoc , L P
81015	1ZA994	FAIRFIELD PAGMA ASSOCIATES LP	7/14/2008	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	198621	JPMSAF0069399 MADWAA00294841-42			Citibank, NA	xxxx3743	Fairfield Pagma Assoc , L P

^[1] The information contained in these columns was obtained from the BLMIS customer statements.^[2] The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4 and 5**, respectively.^[3] For withdrawals via checks, the banking institution, account number and account holder are based on information contained on the back of the cancelled check, including the endorser of the check.